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and aesthetic life of the individual citizen; none have fought so steadily to preserve it from an overpowering state.

ZECHARIAH CHAFFEE, JR.

HARVARD LAW SCHOOL

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FEDERAL INCOME AND PROFITS TAXES. 1921 SUPPLEMENT. By GEORGE E. HOLMES. Indianapolis: THE BOBBS-MERRILL Co. 1921. pp. xxiv, 539.

TAX PROCEDURE. Vol. 1. FEDERAL INCOME TAX PROCEDURE, 1921. By ROBERT H. MONTGOMERY. New York: THE RONALD PRESS Co. 1921. pp. xiii, 1206.

Two valuable additions to taxation literature have been written about the same time in January 1921, each by an acknowledged authority in the field. Mr. Holmes was for years editor of the "Income Tax Service" published by the Corporation Trust Company of New York, and this service was adopted by Internal Revenue Collectors. He has also had considerable practice in federal tax matters, and was associated with official collectors of taxes. The 1921 Supplement deals with the new material of 1920, resulting from many important court decisions, and Treasury Department regulations and rulings, and together with the original book, it forms the Third Edition complete.

The first volume of Professor Montgomery's new three-volume work (Fifth Annual Edition) is a more pretentious work than Mr. Holmes'. It is more than twice as long, in spite of the fact that much matter which appeared in previous volumes, including many forms and illustrations, has been omitted; and it easily maintains the reputation established by its predecessors. The chapters on the Federal Capital Stock Tax and the New York State Income Tax have been omitted and appear in separate volumes of the set. The present book deals with the federal income tax on individuals, partnerships, and corporations. The necessity of up-to-date accounts of tax questions makes the addition to libraries, public and private, of books like the present ones, essential for lawyers, business men, and others who are in contact with tax problems.

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BOOKS RECEIVED.

THE TREATY OF PEACE WITH GERMANY, with Note and an Index. International Law Documents. NAVAL WAR COLLEGE. Washington, D. C.: GOVERNMENT PRINTING OFFICE. 1919. pp. iii, 204.

LABOUR AS AN INTERNATIONAL PROBLEM. By E. JOHN SOLANO. London: MACMILLAN & Co., LTD. 1920. pp. lx, 345.

THE SCOTTISH LAW DICTIONARY FOR 1921. Edinburgh: WILLIAM HODGE & Co., LTD. pp. 402.